

# Flanagan's Department Store

12207 Sunset Strip  
Los Angeles, California 90046  
(800) 555-1234  
www.anycompany.com

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② June 7, 20—

Ketchum Collection Agency  
③ 2 Hollywood Boulevard  
Los Angeles, California 90027

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④ ATTENTION: MS. TERRY ROBERTS

11. RE: Your letter dated Oct 9, 2024

⑤ Gentlemen and Ladies:

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⑥ Subject: Mr. Gary Daniels, Account #69 112 003

We would like to turn over to your services the account of Mr. Gary Daniels, 3 Some Avenue, Sherman Oaks, California 91418. The balance on Mr. Daniels' account, \$829.95, is now 120 days past due; and, although we have sent him four statements and five letters, we have been unable to collect his debt.

⑦ Mr. Daniels is employed by West Coast Furniture Showrooms, Inc. He banks at the Natick Avenue branch of Third National City Bank and has been a customer of ours for four years. We have enclosed his file for your reference.

We are confident that we can rely on Ketchum as we have in the past. Please let us know if we can give you any additional information.

⑧ Sincerely yours,

⑨

*Martha Fayman*

⑩ Martha Fayman  
Credit Manager

⑫ Enclosure

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⑬ cc Mr. Norman Hyman

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14. P.S.

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|                  |           |            |                |
|------------------|-----------|------------|----------------|
| reference        | subject   | enclosure  | attention      |
| date             | copy to   | body       | closing        |
| salutation       | signature | letterhead | identification |
| sender's address |           | postscript |                |